

STATE OF MICHIGAN



WILLIAM G. MILLIKEN, Governor

**DEPARTMENT OF TREASURY**

LOREN E. MONROE, State Treasurer

**STATE TAX COMMISSION**

4th Floor, Treasury Building  
Lansing, Michigan 48922 Telephone 517 373-0500

**COMMISSION MEMBERS**

W. EUGENE ATKINSON  
WARD G. DEXEL  
ROBERT O. VANDERMARK

No. 1 - January 5, 1982  
Taxes - 1981 Legislation  
Millage Rollbacks  
Assessment Notices

TO: County Equalization Directors

FROM: Emil E. Tahvonen, Administrator  
State Tax Commission

RE: Act 213, P.A. of 1981 (House Bill 5044)  
Act 210, P.A. of 1981 (House Bill 5144)

Attached are copies of each of the above Acts. Both are effective December 30, 1981.

Act 213, P.A. of 1981

Act 213 amends Section 34 of the General Property Tax Act. The primary change provides that if in an assessing unit, township or city, the state equalized valuation exceeds its assessed valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, the city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d (Headlee Rollback), so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.

Subsection (4) of Section 34 has been amended to allow the certified assessor of a township or city, with the approval of the governing body, to file a county equalization appeal with the Michigan Tax Tribunal.

A new subsection (5) was also added.

Act 210, P.A. of 1981

Amends Section 24c of the General Property Tax Act relating to assessment notices.

The State Tax Commission will prepare and send you a model assessment notice form shortly.

If you have any questions please write or phone 517-373-0500.

ACT NO. 210 of 1981

Approved December 30, 1981, Immediate Effect

STATE OF MICHIGAN  
81ST LEGISLATURE  
REGULAR SESSION OF 1981

Introduced by Reps. Virgil C. Smith, Vanek, Lalonde and Richard A. Young

**ENROLLED HOUSE BILL No. 5144**

Section 1. Section 24c of Act No. 206 of the Public Acts of 1893, as amended by Act No. 361 of the Public Acts of 1976, being section 211.24c of the Compiled Laws of 1970, is amended to read as follows:

Sec. 24c. (1) The assessor shall give to each owner or person or persons listed on the assessment roll of the property a notice by first class mail of an increase in the assessment for the year. The notice shall specify each parcel of property, the assessed valuation for the year and the previous year, and the time and place of the meeting of the board of review. The notice also may specify the net change in assessment.

(2) Except as provided by subsection (4), the notice shall include, in addition to the information required by subsection (1), all of the following:

(a) The state equalized valuation for the previous year.

(b) The tentative equalized valuation for the year.

(c) The net change between the tentative equalized valuation for the year and the state equalized valuation for the previous year.

(d) The classification of the property as defined by section 34c.

(3) When required by Act No. 281 of the Public Acts of 1967, as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, the assessment notice shall include or be accompanied by information or forms prescribed by Act No. 281 of the Public Acts of 1967, as amended.

(4) For assessment notices mailed in 1982 only:

(a) If the tentative equalization multiplier is 1.0 for all classes of property, the assessment notice may exclude the information required by subsection (2)(b), (c), and (d).

(b) If the equalization multiplier for 1981 was 1.0 for all classes of property, the assessment notice may exclude the information required by subsection (2)(a).

(c) The assessment notice may exclude the assessed valuation for 1981 if it includes the information required by subsection (2)(a).

(5) The assessment notice shall be addressed to the owner according to the records of the assessor and mailed not less than 10 days before the meeting of the board of review. The failure to send or receive an assessment notice shall not invalidate an assessment roll or an assessment on that property.

(6) The tentative equalized valuation shall be calculated by multiplying the assessment by the tentative equalized valuation multiplier. If the assessor has made assessment adjustments which would have changed the tentative multiplier, the assessor may recalculate the multiplier for use in the notice.

(7) The state tax commission shall prepare a model assessment notice form which shall be made available to local units of government.

DO  
NOT  
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ACT NO. 213 of 1981

Approved December 30, 1981, Immediate Effect

**STATE OF MICHIGAN  
81ST LEGISLATURE  
REGULAR SESSION OF 1981**

Introduced by Reps. Emerson, Trim, Lincoln, Ryan, Stabenow, Jondahl, Roy Smith, Mary C. Brown, Ciaramitaro, Thomas H. Brown, Richard A. Young, Vanek, Harrington and Barcia

**ENROLLED HOUSE BILL No. 5044**

Section 1. Section 34 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 6 of the Public Acts of 1981, being section 211.34 of the Compiled Laws of 1970, is amended to read as follows:

Sec. 34. (1) The county board of commissioners in each county shall meet in April each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, as amended. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the board of county commissioners and each taxing unit other than a city, township, school district, intermediate school district, or community college district, shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being sections 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its assessed valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.

...

(4) The supervisor of a township or, with the approval of the governing body, the certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the county board of commissioners, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the county board of commissioners shall be filed with the clerk of the tribunal by a written or printed petition which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal; shall show that a certain township, city, or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a ...

(5) For purposes of appeals pursuant to subsection (4) in 1981 only, an agent of a supervisor, including an assessor, shall be considered to have the authority to file and sign a petition for an appeal, and any otherwise timely submitted petition in 1981 by an agent of a supervisor shall be reviewed by the tribunal as if submitted by the supervisor.

Act No. 213  
Public Acts of 1981  
Approved by Governor  
December 30, 1981, I.E.

**STATE OF MICHIGAN  
81ST LEGISLATURE  
REGULAR SESSION OF 1981**

Introduced by Reps. Emerson, Trim, Lincoln, Ryan, Stabenow, Jondahl, Roy Smith, Mary C. Brown, Ciaramitaro, Thomas H. Brown, Richard A. Young, Vanek, Harrington and Barcia

**ENROLLED HOUSE BILL No. 5044**

AN ACT to amend section 34 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the lands taxed, establishing and continuing the lien, providing for the sale and conveyance of lands delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 6 of the Public Acts of 1981, being section 211.34 of the Compiled Laws of 1970.

*The People of the State of Michigan enact:*

Section 1. Section 34 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 6 of the Public Acts of 1981, being section 211.34 of the Compiled Laws of 1970, is amended to read as follows:

Sec. 34. (1) The county board of commissioners in each county shall meet in April each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, as amended. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the board of county commissioners and each taxing unit other than a city, township, school district, intermediate school district, or community college district, shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being sections 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its assessed valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.

(2) The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. If, on the examination, the county board of commissioners considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the county board of commissioners will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The county board of commissioners and the state tax commission shall equalize real and personal property, separately by adding to or deducting from the valuation of taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount which will produce a sum which represents the proportion of true cash value established by the legislature. Beginning December 31, 1980, the county board of commissioners and the state tax commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber cutover taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for real property as equalized. Beginning December 31, 1980, the tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The county board of commissioners shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The county board of commissioners shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the chairperson and the clerk of the board and be delivered to the supervisor of the proper township or city, who shall file and keep the roll in his or her office.

(3) The county board of commissioners of a county shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.

(4) The supervisor of a township or, with the approval of the governing body, the certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the county board of commissioners, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the county board of commissioners shall be filed with the clerk of the tribunal by a written or printed petition which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal; shall show that a certain township, city, or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall have the same authority to consider and pass upon the action and determination of the county board of commissioners in equalizing valuations as it has to consider complaints relative to the assessment and taxation of property. The state tax tribunal may order the county board of commissioners to reconvene and to cause the assessment rolls of the county to be brought before it, may summon the commissioners of the county to give evidence in relation to the equalization, and may take further action and may make further investigation in the premises as it considers necessary. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the determination and equalization made by the county board of commissioners is correct, further action shall not be taken. If the state tax tribunal, after the hearing, decides that the valuations of the county where improperly equalized, it shall proceed to make deductions from, or additions to, the valuations of the respective townships, cities, or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the county board of commissioners had in the first instance. The deductions or additions shall decrease or increase the state equalized valuation of the local unit affected but shall not increase or decrease the total state equalized valuation of the county in the case of an appeal under this section to the state tax tribunal. The state tax tribunal immediately after completing its revision of the equalization of the valuation of the several assessment districts, shall report its action to the county board of commissioners and board of education if the board has instituted the appeal by filing its report with the clerk of the county board of commissioners. The action of the state tax tribunal in the premises shall constitute the equalization of the county for the tax year.

(5) For purposes of appeals pursuant to subsection (4) in 1981 only, an agent of a supervisor, including an assessor, shall be considered to have the authority to file and sign a petition for an appeal, and any otherwise timely submitted petition in 1981 by an agent of a supervisor shall be reviewed by the tribunal as if submitted by the supervisor.

This act is ordered to take immediate effect.

*Thomas S. Husband*

Clerk of the House of Representatives.

*William C. Londer*

Secretary of the Senate.

Approved .....

.....  
Governor.

